



3014 (02-02-05)

ANNUAL REPORT

OF

Name: CHILTON MUNICIPAL WATER UTILITY

Principal Office: 42 SCHOOL ST.
CHILTON, WI 53014

For the Year Ended: DECEMBER 31, 2005

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: CHILTON MUNICIPAL WATER UTILITY

Utility Address: 42 SCHOOL ST.
CHILTON, WI 53014

When was utility organized? 1/1/1919

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: HELEN SCHMIDLKOFER

Title: CITY CLERK/TREASURER

Office Address:

42 SCHOOL ST.
CHILTON, WI 53014

Telephone: (920) 849 - 2451

Fax Number: (920) 849 - 2025

E-mail Address:

Individual or firm, if other than utility employee, preparing this report:

Name: PAUL G DENIS

Title: SHAREHOLDER

Office Address: SCHENCK SC

2200 RIVERSIDE DRIVE
P.O. BOX 23819
GREEN BAY, WI 54301-3819

Telephone: (920) 455 - 4117

Fax Number: (920) 436 - 7808

E-mail Address: PAUL.DENIS@SCHENCKSOLUTIONS.COM

President, chairman, or head of utility commission/board or committee:

Name: GERALD VANNE

Title: CHAIRMAN OF PUBLIC WORKS COMMITTEE

Office Address:

42 SCHOOL STREET
CHILTON, WI 53014

Telephone: (920) 849 - 9358

Fax Number:

E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: PAUL G DENIS**Title:** SHAREHOLDER**Office Address:** SCHENCK SC
2200 RIVERSIDE DRIVE
P.O. BOX 23819
GREEN BAY, WI 54301**Telephone:** (920) 455 - 4117**Fax Number:** (920) 436 - 7808**E-mail Address:** PAUL.DENIS@SCHENCKSOLUTIONS.COM**Date of most recent audit report:** 1/19/2006**Period covered by most recent audit:** CALENDAR 2005

Names and titles of utility management including manager or superintendent:

Name: TODD SCHWARZ**Title:** DPW DIRECTOR**Office Address:**
42 SCHOOL ST.
CHILTON, WI 53014**Telephone:** (920) 849 - 2451**Fax Number:****E-mail Address:**

Name of utility commission/committee: City Council

Names of members of utility commission/committee:

CITY COUNCIL

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name: NONE

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	792,814	712,389	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	366,411	368,632	2
Depreciation Expense (403)	81,551	72,625	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	87,563	87,906	5
Total Operating Expenses	535,525	529,163	
Net Operating Income	257,289	183,226	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	257,289	183,226	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	114	67	10
Miscellaneous Nonoperating Income (421)	370	59,621	11
Total Other Income	484	59,688	
Total Income	257,773	242,914	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(24,402)	(24,402)	12
Other Income Deductions (426)	34,060	33,636	13
Total Miscellaneous Income Deductions	9,658	9,234	
Income Before Interest Charges	248,115	233,680	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	(4,935)	20,605	14
Amortization of Debt Discount and Expense (428)	0	0	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	(4,935)	20,605	
Net Income	253,050	213,075	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,662,972	2,424,596	20
Balance Transferred from Income (433)	253,050	213,075	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	(25,301)	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	2,916,022	2,662,972	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	792,814		792,814	1
Total (Acct. 400):	792,814	0	792,814	
Operation and Maintenance Expense (401-402):				
Derived	366,411		366,411	2
Total (Acct. 401-402):	366,411	0	366,411	
Depreciation Expense (403):				
Derived	81,551		81,551	3
Total (Acct. 403):	81,551	0	81,551	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	87,563		87,563	5
Total (Acct. 408):	87,563	0	87,563	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	257,289	0	257,289	

OTHER INCOME**Income from Merchandising, Jobbing and Contract Work (415-416):**

Derived	0		0	8
Total (Acct. 415-416):	0	0	0	

Income from Nonutility Operations (417):

NONE	0		0	9
Total (Acct. 417):	0	0	0	

Nonoperating Rental Income (418):

NONE	0		0	10
Total (Acct. 418):	0	0	0	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Interest and Dividend Income (419):			
BANK DEPOSITORY ACCOUNTS	114	0	114 11
Total (Acct. 419):	114	0	114
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water		370	370 12
NONE	0	0	0 13
Total (Acct. 421):	0	370	370
TOTAL OTHER INCOME:	114	370	484

MISCELLANEOUS INCOME DEDUCTIONS

Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(24,402)		(24,402) 14
NONE	0	0	0 15
Total (Acct. 425):	(24,402)	0	(24,402)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water		34,060	34,060 16
NONE	0	0	0 17
Total (Acct. 426):	0	34,060	34,060
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(24,402)	34,060	9,658

INTEREST CHARGES

Interest on Long-Term Debt (427):			
Derived	(4,935)		(4,935) 18
Total (Acct. 427):	(4,935)	0	(4,935)
Amortization of Debt Discount and Expense (428):			
NONE	0		0 19
Total (Acct. 428):	0	0	0
Amortization of Premium on Debt--Cr. (429):			
NONE	0		0 20
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	0		0 21
Total (Acct. 430):	0	0	0

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Other Interest Expense (431):			
Derived	0		0 22
Total (Acct. 431):	0	0	0
Interest Charged to Construction--Cr. (432):			
NONE	0		0 23
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	(4,935)	0	(4,935)
NET INCOME:	286,740	(33,690)	253,050
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	1,618,232	1,044,740	2,662,972 24
Total (Acct. 216):	1,618,232	1,044,740	2,662,972
Balance Transferred from Income (433):			
Derived	286,740	(33,690)	253,050 25
Total (Acct. 433):	286,740	(33,690)	253,050
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 26
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 27
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 28
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 29
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	1,904,972	1,011,050	2,916,022

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	792,814	0	0	0	792,814	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	792,814	0	0	0	792,814	

DISTRIBUTION OF TOTAL PAYROLL

1. Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
2. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
3. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
4. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	140,258		140,258	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	140,258	0	140,258	

FULL-TIME EMPLOYEES (FTE)

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

Industry (a)	FTE (b)	
Water	2.8	1
Electric		2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	5,575,012	5,485,062	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,669,059	1,595,540	2
Net Utility Plant	3,905,953	3,889,522	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	1,672	2,831	6
Special Funds (125)	0	0	7
Total Other Property and Investments	1,672	2,831	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	486,372	340,497	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	193,355	166,539	11
Other Accounts Receivable (143)	292	25,765	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	36,200	36,168	14
Materials and Supplies (150)	16,476	14,355	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	732,695	583,324	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	4,640,320	4,475,677	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	756,545	756,545	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	2,916,022	2,662,972	23
Total Proprietary Capital	3,672,567	3,419,517	
LONG-TERM DEBT			
Bonds (221)	431,028	450,065	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	7,250	12,250	26
Total Long-Term Debt	438,278	462,315	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	11,351	34,975	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	77,191	78,297	31
Interest Accrued (237)	1,699	16,937	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	90,241	130,209	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	439,234	463,636	36
Total Deferred Credits	439,234	463,636	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	4,640,320	4,475,677	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	5,485,062	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	4,005,971	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	1,569,041	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)					7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)					9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
Total Utility Plant	5,575,012	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	1,098,406	0	0	0	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	570,653	0	0	0	13
Total Accumulated Provision	1,669,059	0	0	0	
Net Utility Plant	3,905,953	0	0	0	

**ACCUMULATED PROVISION FOR DEPRECIATION AND
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY
(ACCT. 110.1)**

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	1,057,890				1,057,890	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	81,551				81,551	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	3,019				3,019	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	699				699	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	85,269	0	0	0	85,269	16
Debits during year						17
Book cost of plant retired	44,753				44,753	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	44,753	0	0	0	44,753	25
Balance end of year (110.1)	1,098,406	0	0	0	1,098,406	26
Composite Depreciation Rate?	Yes					27
If yes, what is the rate?	2.17%					28

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 110.2)

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	537,650				537,650	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	34,060				34,060	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	34,060	0	0	0	34,060	16
Debits during year						17
Book cost of plant retired	1,057				1,057	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	1,057	0	0	0	1,057	25
Balance end of year (110.1)	570,653	0	0	0	570,653	26
Composite Depreciation Rate?	Yes					27
If yes, what is the rate?	2.17%					28

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
None	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	16,476	14,355	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	16,476	14,355	

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE				1
Total			<u>0</u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u>0</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	756,545	1
Changes during year (explain):		2
Balance end of year	756,545	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
REVENUE BOND	04/14/2004	05/01/2023	2.37%	431,028	1
Total Bonds (Account 221):				431,028	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
PROMISSORY NOTE	10/02/2003	01/31/2007	0.00%	7,250	1
Total for Account 224				7,250	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	78,297	1
Accruals:		
Charged water department expense	87,563	2
Charged electric department expense		3
Charged sewer department expense	1,170	4
Other (explain):		
NONE		5
Total Accruals and other credits	88,733	
Taxes paid during year:		
County, state and local taxes	78,297	6
Social Security taxes	10,730	7
PSC Remainder Assessment	812	8
Other (explain):		
NONE		9
Total payments and other debits	89,839	
Balance end of year	77,191	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
REVENUE BOND	16,937	(4,935)	10,303	1,699	1
Subtotal	16,937	(4,935)	10,303	1,699	
Advances from Municipality (223)					
None	0			0	2
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	16,937	(4,935)	10,303	1,699	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENT	1,672	2
Total (Acct. 124):	1,672	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	193,355	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	193,355	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
SUNDRY	292	11
Total (Acct. 143):	292	
Receivables from Municipality (145):		
FOURTH QUARTER 2005 CHARGES	36,200	12
Total (Acct. 145):	36,200	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Payables to Municipality (233):		
NONE		16
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	439,234	17
NONE		18
Total (Acct. 253):	439,234	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	3,960,467	0	0	0	3,960,467	1
Materials and Supplies	15,415	0	0	0	15,415	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation (110.1)	1,078,148	0	0	0	1,078,148	4
Customer Advances for Construction					0	5
Regulatory Liability	451,435	0	0	0	451,435	6
					0	7
Average Net Rate Base	2,446,299	0	0	0	2,446,299	
Net Operating Income	257,289	0	0	0	257,289	8
Net Operating Income as a percent of						
Average Net Rate Base	10.52%	N/A	N/A	N/A	10.52%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

**REGULATORY LIABILITY - PRE-2003 HISTORICAL
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY
PLANT (253)**

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year	463,636	0	0	0	463,636	1
Add credits during year:					0	2
Deduct charges:						
Miscellaneous Amortization (425)	24,402	0	0	0	24,402	3
Other (specify):					0	4
Balance End of Year	439,234	0	0	0	439,234	

FINANCIAL SECTION FOOTNOTES

Notes Payable & Miscellaneous Long-Term Debt (Page F-16)

General footnotes

Land purchased from individual to construct new well #10. No interest charged on note.

Interest Accrued (Acct. 237) (Page F-18)

General footnotes

Accrued interest was incorrectly recorded in 2004. To adjust to actual, the amount of interest accrued during the year is a negative number.

Balance Sheet End-of-Year Account Balances (Page F-19)

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$5,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Account 145 - See F-19

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	776,879	699,550	1
Total Sales of Water	776,879	699,550	
Other Operating Revenues			
Forfeited Discounts (470)	5,931	4,463	2
Miscellaneous Service Revenues (471)	1,216	1,338	3
Rents from Water Property (472)	4,886	3,895	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	3,902	3,143	6
Total Other Operating Revenues	15,935	12,839	
Total Operating Revenues	792,814	712,389	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	66,583	52,270	7
Pumping Expenses (620-625)	45,662	38,295	8
Water Treatment Expenses (630-635)	73,966	51,045	9
Transmission and Distribution Expenses (640-655)	71,036	136,492	10
Customer Accounts Expenses (901-904)	8,487	7,910	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-935)	100,677	82,620	13
Total Operation and Maintenance Expenses	366,411	368,632	
Other Operating Expenses			
Depreciation Expense (403)	81,551	72,625	14
Amortization Expense (404-407)	0	0	15
Taxes (408)	87,563	87,906	16
Total Other Operating Expenses	169,114	160,531	
Total Operating Expenses	535,525	529,163	
NET OPERATING INCOME	257,289	183,226	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial	8	229	688	2
Industrial				3
Total Unmetered Sales to General Customers (460)	8	229	688	
Metered Sales to General Customers (461)				
Residential	1,327	59,298	247,161	4
Commercial	197	28,259	97,001	5
Industrial	37	117,516	225,066	6
Total Metered Sales to General Customers (461)	1,561	205,073	569,228	
Private Fire Protection Service (462)	56		18,167	7
Public Fire Protection Service (463)	1		166,598	8
Other Sales to Public Authorities (464)	25	6,800	22,198	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	1,651	212,102	776,879	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	141,500	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
RETAIL GENERAL SERVICE CUSTOMERS	25,098	4
Total Public Fire Protection Service (463)	166,598	
Forfeited Discounts (470):		
Customer late payment charges	5,931	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	5,931	
Miscellaneous Service Revenues (471):		
SUNDRY	1,216	7
Total Miscellaneous Service Revenues (471)	1,216	
Rents from Water Property (472):		
SUNDRY	4,886	8
Total Rents from Water Property (472)	4,886	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	3,902	10
Other (specify):		
NONE		11
Total Other Water Revenues (474)	3,902	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Labor (600)	46,924	42,875	1
Purchased Water (601)	0	0	2
Operation Supplies and Expenses (602)	3,085	1,730	3
Maintenance of Water Source Plant (605)	16,574	7,665	4
Total Source of Supply Expenses	66,583	52,270	
PUMPING EXPENSES			
Operation Labor (620)	9,679	7,508	5
Fuel for Power Production (621)	0	0	6
Fuel or Power Purchased for Pumping (622)	30,380	25,488	7
Operation Supplies and Expenses (623)	2,864	3,345	8
Maintenance of Pumping Plant (625)	2,739	1,954	9
Total Pumping Expenses	45,662	38,295	
WATER TREATMENT EXPENSES			
Operation Labor (630)	8,965	7,134	10
Chemicals (631)	42,334	31,704	11
Operation Supplies and Expenses (632)	9,385	7,657	12
Maintenance of Water Treatment Plant (635)	13,282	4,550	13
Total Water Treatment Expenses	73,966	51,045	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	5,489	5,397	14
Operation Supplies and Expenses (641)	4,272	4,110	15
Maintenance of Distribution Reservoirs and Standpipes (650)	1,344	68,742	16
Maintenance of Mains (651)	29,002	25,692	17
Maintenance of Services (652)	9,226	10,347	18
Maintenance of Meters (653)	15,773	15,152	19
Maintenance of Hydrants (654)	4,238	5,653	20
Maintenance of Other Plant (655)	1,692	1,399	21
Total Transmission and Distribution Expenses	71,036	136,492	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	1,659	895	22
Accounting and Collecting Labor (902)	5,637	5,889	23
Supplies and Expenses (903)	1,191	1,126	24
Uncollectible Accounts (904)	0	0	25
Total Customer Accounts Expenses	8,487	7,910	
SALES EXPENSES			
Sales Expenses (910)	0	0	26
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	11,048	11,026	27
Office Supplies and Expenses (921)	1,693	1,183	28
Administrative Expenses Transferred--Credit (922)	0	0	29
Outside Services Employed (923)	4,325	4,200	30
Property Insurance (924)	6,603	5,272	31
Injuries and Damages (925)	0	0	32
Employee Pensions and Benefits (926)	71,615	55,237	33
Regulatory Commission Expenses (928)	0	0	34
Miscellaneous General Expenses (930)	1,600	1,402	35
Transportation Expenses (933)	3,793	4,300	36
Maintenance of General Plant (935)	0	0	37
Total Administrative and General Expenses	100,677	82,620	
Total Operation and Maintenance Expenses	366,411	368,632	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		77,191	78,297	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,170	1,343	2
Net property tax equivalent		76,021	76,954	
Social Security		10,730	10,284	3
PSC Remainder Assessment		812	668	4
Other (specify): NONE			0	5
Total tax expense		87,563	87,906	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Calumet				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.205262				3
County tax rate	mills		5.541075				4
Local tax rate	mills		6.602121				5
School tax rate	mills		10.280053				6
Voc. school tax rate	mills		1.859894				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		24.488405				10
Less: state credit	mills		1.329978				11
Net tax rate	mills		23.158427				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.602121				14
Combined School Tax Rate	mills		12.139947				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		18.742068				17
Total Tax Rate	mills		24.488405				18
Ratio of Local and School Tax to Total	dec.		0.765345				19
Total tax net of state credit	mills		23.158427				20
Net Local and School Tax Rate	mills		17.724177				21
Utility Plant, Jan. 1	\$	5,485,062	5,485,062				22
Materials & Supplies	\$	14,355	14,355				23
Subtotal	\$	5,499,417	5,499,417				24
Less: Plant Outside Limits	\$	733,792	733,792				25
Taxable Assets	\$	4,765,625	4,765,625				26
Assessment Ratio	dec.		0.913858				27
Assessed Value	\$	4,355,105	4,355,105				28
Net Local & School Rate	mills		17.724177				29
Tax Equiv. Computed for Current Year	\$	77,191	77,191				30
Tax Equivalent per 1994 PSC Report	\$	60,216					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	77,191					34

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	56,972		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	302,524		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	329,202		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	688,698	0	
PUMPING PLANT			
Land and Land Rights (320)	456		12
Structures and Improvements (321)	578,929		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	328,561		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	907,946	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	112,893		22
Water Treatment Equipment (332)	335,835		23
Total Water Treatment Plant	448,728	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			56,972	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)	8,895		293,629	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			329,202	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	8,895	0	679,803	
PUMPING PLANT				
Land and Land Rights (320)			456	12
Structures and Improvements (321)			578,929	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	24,095		304,466	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	24,095	0	883,851	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			112,893	22
Water Treatment Equipment (332)			335,835	23
Total Water Treatment Plant	0	0	448,728	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	5,815		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	592,756		26
Transmission and Distribution Mains (343)	748,877	43,720	27
Fire Mains (344)	0		28
Services (345)	232,378	15,750	29
Meters (346)	128,853	55,385	30
Hydrants (348)	68,327	4,500	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,777,006	119,355	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	1,786		35
Computer Equipment (391.1)	4,917		36
Transportation Equipment (392)	64,444	16,405	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	17,529		39
Laboratory Equipment (395)	3,910		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	92,586	16,405	
Total utility plant in service directly assignable	3,914,964	135,760	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	3,914,964	135,760	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			5,815	24
Structures and Improvements (341)			0	25
Distribution Reservoirs and Standpipes (342)			592,756	26
Transmission and Distribution Mains (343)			792,597	27
Fire Mains (344)			0	28
Services (345)	256		247,872	29
Meters (346)	11,215		173,023	30
Hydrants (348)	292		72,535	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	11,763	0	1,884,598	
GENERAL PLANT				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			0	34
Office Furniture and Equipment (391)			1,786	35
Computer Equipment (391.1)			4,917	36
Transportation Equipment (392)			80,849	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			17,529	39
Laboratory Equipment (395)			3,910	40
Power Operated Equipment (396)			0	41
Communication Equipment (397)			0	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			0	44
Other Tangible Property (399)			0	45
Total General Plant	0	0	108,991	
Total utility plant in service directly assignable	44,753	0	4,005,971	
Common Utility Plant Allocated to Water Department				0 46
Total utility plant in service	44,753	0	4,005,971	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	0	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	0		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	0	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	0	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	0
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	0
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
Total Water Treatment Plant	0	0	0

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	1,241,252		27
Fire Mains (344)	0		28
Services (345)	218,885		29
Meters (346)	0		30
Hydrants (348)	109,961		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,570,098	0	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	0	0	
Total utility plant in service directly assignable	1,570,098	0	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	1,570,098	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)			1,241,252 27
Fire Mains (344)			0 28
Services (345)	494		218,391 29
Meters (346)			0 30
Hydrants (348)	563		109,398 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	1,057	0	1,569,041
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	0
Total utility plant in service directly assignable	1,057	0	1,569,041
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	1,057	0	1,569,041

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			17,588	17,588	1
February			16,842	16,842	2
March			19,157	19,157	3
April			19,221	19,221	4
May			21,248	21,248	5
June			26,835	26,835	6
July			26,834	26,834	7
August			26,105	26,105	8
September			26,294	26,294	9
October			23,746	23,746	10
November			21,284	21,284	11
December			22,945	22,945	12
Total annual pumpage	0	0	268,099	268,099	
Less: Water sold				212,102	13
Volume pumped but not sold				55,997	14
Volume sold as a percent of volume pumped				79%	15
Volume used for water production, water quality and system maintenance				18,918	16
Volume related to equipment/system malfunction				2,445	17
Non-utility volume NOT included in water sales				0	18
Total volume not sold but accounted for				21,363	19
Volume pumped but unaccounted for				34,634	20
Percent of water lost				13%	21
If more than 25%, indicate causes:					22
If more than 25%, state what action has been taken to reduce water loss:					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,086	24
Date of maximum: 6/21/2005					25
Cause of maximum:					26
Industrial demand/dry weather					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				292	27
Date of minimum: 2/20/2005					28
Total KWH used for pumping for the year				381,700	29
If water is purchased: Vendor Name:					30
Point of Delivery:					31

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
N4276 WEEKS ROAD	well #10	240	16	576,000	Yes	1
COUNTY TRUNK "Y"	Well #7	280	20	1,008,000	Yes	2
N4374 WEEKS ROAD	Well #9	263	18	576,000	Yes	3

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL #10	WELL #9	WELL#7	1
Location	N4276 WEEKS ROAD	N4374 WEEKS ROAD	COUNTY TRUNK "Y"	2
Purpose	P	P	P	3
Destination	R	R	R	4
Pump Manufacturer	GOULDS	AMERICAN TURBINE	BYRON JACKSON	5
Year Installed	2004	1993	1965	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	500	500	700	8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	U.S. MOTOR	U.S. MOTOR	9 10
Year Installed	2004	1993	1964	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	40	40	50	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22 23
Year Installed				24
Type				25
Horsepower				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	TANK #1	TANK #2	WELL #5	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	R	4
				5
Year constructed	1969	1978	1960	6
				7
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	CONCRETE	8
				9
Elevation difference in feet (See Headnote 3.)	160	160	0	10
Total capacity in gallons (actual)	200,000	300,000	100,000	11
WATER TREATMENT PLANT				12
Disinfection, type of equipment (gas, liquid, powder, other)			GAS	13
				14
Points of application (wellhouse, central facilities, booster station, other)				15
				16
			WELLHOUSE	17
Filters, type (gravity, pressure, other, none)				18
			NONE	19
				20
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			0.5500	21
				22
Is a corrosion control chemical used (yes, no)?			Y	23
				24
Is water fluoridated (yes, no)?			Y	25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	WELL #8		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R		4
			5
Year constructed	1979		6
			7
Primary material (earthen, steel, concrete, other)	CONCRETE		8
			9
Elevation difference in feet (See Headnote 3.)	0		10
Total capacity in gallons (actual)	500,000		11
			12
WATER TREATMENT PLANT			13
Disinfection, type of equipment (gas, liquid, powder, other)	GAS		14
			15
Points of application (wellhouse, central facilities, booster station, other)	OTHER		16
			17
Filters, type (gravity, pressure, other, none)	NONE		18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.5000		20
			21
Is a corrosion control chemical used (yes, no)?	Y		22
			23
Is water fluoridated (yes, no)?	Y		24
			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	2.000	800	0	0	0	800
M	D	4.000	4,197	0	0	0	4,197
A	D	6.000	1,050	0	0	0	1,050
M	D	6.000	47,464	0	0	0	47,464
P	D	6.000	2,084	0	0	0	2,084
M	D	8.000	17,974	0	0	0	17,974
P	D	8.000	38,867	570	0	0	39,437
M	D	10.000	7,130	0	0	0	7,130
P	D	10.000	1,715	0	0	0	1,715
M	D	12.000	1,825	0	0	0	1,825
P	D	12.000	22,426	0	0	0	22,426
M	D	16.000	8,760	0	0	0	8,760
Total Within Municipality			154,292	570	0	0	154,862
Total Utility			154,292	570	0	0	154,862

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.625	273	0	1	0	272	12	1
L	0.750	2	0	0	0	2	0	2
M	0.750	503	0	3	0	500	6	3
L	1.000	1	0	1	0	0	0	4
P	1.000	3	0	0	0	3	0	5
M	1.000	678	5	0	0	683	70	6
M	1.250	5	0	0	0	5	1	7
M	1.500	6	0	0	0	6	2	8
P	1.500	3	0	0	0	3	2	9
P	2.000	14	1	0	0	15	0	10
M	2.000	18	0	0	0	18	3	11
L	2.000	1	0	0	0	1	0	12
M	4.000	17	0	0	0	17	1	13
P	4.000	4	0	0	0	4	1	14
M	6.000	8	0	0	0	8	1	15
P	6.000	6	0	0	0	6	2	16
M	8.000	6	0	0	0	6	0	17
P	8.000	15	0	0	0	15	0	18
Total Utility		1,563	6	5	0	1,564	101	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	1,481	156	135	0	1,502	200	1
1.000	41	0	4	0	37	0	2
1.500	28	3	0	0	31	0	3
2.000	28	0	0	0	28	0	4
3.000	14	0	0	0	14	0	5
4.000	2	0	0	0	2	1	6
6.000	3	0	0	0	3	1	7
Total:	1,597	159	139	0	1,617	202	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.750	1,299	127	14	7	0	55	1,502	1
1.000	2	21	3	4	0	7	37	2
1.500	0	21	3	4	0	3	31	3
2.000	0	12	9	4	0	3	28	4
3.000	0	3	2	3	0	6	14	5
4.000	0	0	0	2	0	0	2	6
6.000	0	0	2	0	0	1	3	7
Total:	1,301	184	33	24	0	75	1,617	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	7				7	1
Within Municipality	233	3	3		233	2
Total Fire Hydrants	240	3	3	0	240	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.

Number of hydrants operated during year:	238
Number of distribution system valves end of year:	560
Number of distribution valves operated during year:	463

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 25%, but not less \$5,000, please explain.

Account 605 - Well #7 had an electrical repair done without replacement.

Account 631 - There was an increase in gallons of water sold, which required more chemicals.

Account 635 - Due to electrical wiring repair associated with generator system.

Account 650 - The City painted a water tower in 2004.

Account 926 - There was an increase in health and dental insurance.

Water Mains (Page W-17)

If Added During Year column total is greater than zero, please explain financing following the criteria listed in the schedule headnote No. 5.

Water mains were financed from utility operations.

Water Services (Page W-18)

If net additions are greater than zero, please explain financing by following criteria listed in schedule headnote No. 3.

Water services were financed by utility operations.

Meters (Page W-19)

Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.

Yes

If 6-inch or larger meters in commercial, industrial or public authority classifications have not been tested, please explain.

For the 6" meters, two were not tested during the year. One of the meters was sitting on the shelf as stock. The other meter that was not tested is in production 24 hours a day, 7 days a week. Production would have to be shut down in order to test the meter. The meter will be tested in 2006.
